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DISTRICT ATTORNEY OF THE TWENTIETH  
JUDICIAL DISTRICT

EAST AND WEST FELICIANA PARISH, LOUISIANA

FINANCIAL REPORT

DECEMBER 31, 2011

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Under provisions of state law, this report is a public document. A copy of the report has been submitted to the entity and other appropriate public officials. The report is available for public inspection at the Baton Rouge office of the Legislative Auditor and, where appropriate, at the office of the parish clerk of court.

Release Date JUL 11 2012

**W. Randall Peay, Ltd.**

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## **MANAGEMENT'S DISCUSSION AND ANALYSIS**

**DISTRICT ATTORNEY OF THE TWENTIETH JUDICIAL DISTRICT  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
December 31, 2011**

This section of the District Attorney's annual financial report presents our discussion and analysis of the District Attorney's financial performance during the fiscal year ended on December 31, 2011. Please read it in conjunction with the transmittal letter at the front of this report and the District Attorney's financial statements, which follow this section.

**PAST ACCOMPLISHMENTS**

During 2011 the District Attorney had the following:

- The District Attorney's office in East Feliciana Parish saw 920 criminal cases filed.
- The District Attorney's office in West Feliciana Parish saw 725 criminal cases filed.
- **GRANT PROGRAMS:**

**THE KNOW THE LAW PROGRAM** was a nine consecutive week program for the East Feliciana Parish seventh and eighth graders. Instructors consisted of local professionals from the judicial system and the local law enforcement agencies. This program helps reinforce the solid base of knowledge about the laws of our state. This program is now in its eighth year.

**THE VICTIM ASSISTANT PROGRAM** offers free counseling to victims who cannot afford counseling on their own. This program uses local licensed counselors who have years of experience in counseling. This program is now in its sixth year.

**THE DRUG DIVERSION PROGRAM** offers first time drug offenders educational classes on how to abstain from drugs and alcohol, and the effects of drug and alcohol abuse. Instructors consist of local professionals who have a back ground in education. This program is now in its sixth year. The enrollment in the program for the year of 2011 was 108 persons.

**PROSECUTOR'S EARLY INTERVENTION PROGRAM** works closely with the local schools, principals, teachers, community members, court system, law enforcement and parents to help keep troubled children out of the criminal justice system through identifying those children at risk at an early age and taking steps to keep them from becoming offenders in later years. This program is now on its sixth year.

**VICTIM RESTITUTION ASSISTANCE PROGRAM** works directly with assigned victims who have received restitution awards. Qualifying victims in East Feliciana Parish was 265 and 106 victims qualified in West Feliciana Parish.

# **DISTRICT ATTORNEY OF THE TWENTIETH JUDICIAL DISTRICT MANAGEMENT'S DISCUSSION AND ANALYSIS**

**December 31, 2011**

## **OVERVIEW OF THE FINANCIAL STATEMENTS**

This annual report consists of four parts - management's discussion and analysis (this section), the basic financial statements, required supplementary information, and an optional section that presents combining statements for non major governmental funds and internal service funds. The basic financial statements include two kinds of statements that present different views of the District Attorney:

- The first two statements are government-wide financial statements that provide both long-term and short-term information about the District Attorney's overall financial status.
- The remaining statements are fund financial statements that focus on individual parts of the District Attorney's government, reporting the District Attorney's operations in more detail than the government-wide statements.
- The governmental funds statements tell how general government services, like public safety, were financed in the short term as well as what remains for future spending.
- Fiduciary fund statements provide information about the financial relationships in which the District Attorney acts solely as agent for the benefit of others, to whom the resources in question belong.

The financial statements also include notes that explain some of the information in the financial statements and provide more detailed data. The statements are followed by a section of required supplementary information that further explains and supports the information in the financial statements. Figure A-1 shows how the required parts of this annual report are arranged and relate to one another. In addition to these required elements, we have included a section with combining statements that provide details about our nonmajor governmental funds and internal service funds, each of which are added together and presented in single columns in the basic financial statements.

### **Government-wide Statements**

The government-wide statements report information about the District Attorney as a whole using accounting methods similar to those used by private-section companies. The statement of the net assets includes all of the government's assets and liabilities. All of the current year's revenues and expenses are accounted for in the statement of activities regardless of when cash is received or paid.

The two government-wide statements report the District Attorney's net assets and how they have changed. Net assets - the difference between the District Attorney's assets and liabilities - is one way to measure the District Attorney's financial position.

- Over time, increases or decreases in District Attorney's net assets are an indicator of whether its financial health is improving or deteriorating.

**DISTRICT ATTORNEY OF THE TWENTIETH JUDICIAL DISTRICT  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
December 31, 2011**

**Government-wide Statements (continued)**

- To assess the overall health of the District Attorney you need to consider additional financial factors such as changes in the finances of the State of Louisiana and the parishes of East and West Feliciana.

The government-wide financial statements of the District Attorney consist of:

- Governmental activities - all of the District Attorney's basic services are included here, such as the public safety, and general administration.

**Fund Financial Statements**

The fund financial statements provide more detailed information about the District Attorney's most significant funds - not the District Attorney as a whole. Funds are accounting devices that the District Attorney used to keep track of specific sources of funding and spending for particular purposes.

- Some funds are required by State law.

The District Attorney has two kinds of funds:

- Governmental funds - Most of the District Attorney's basic services are included in the governmental funds, which focus on (1) how the other financial assets that can readily be converted to cash flow in and out and (2) the balances left at year-end that are available for spending. Consequently, the governmental funds statements provide a detailed short-term view that helps you determine whether there are more or fewer financial resources that can be spent in the near future to finance the District Attorney's programs. Because this information does not encompass the additional long-term focus of the government-wide statements, I am providing additional information at the bottom of the governmental funds statement, or on the subsequent page, that explains the relationship (or differences) between them.
- Fiduciary funds - I excluded these activities from the District Attorney's governmental-wide financial statements because the District Attorney cannot use these assets to finance its operations.

**DISTRICT ATTORNEY OF THE TWENTIETH JUDICIAL DISTRICT  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
December 31, 2011**

**FINANCIAL ANALYSIS OF THE DISTRICT ATTORNEY AS A WHOLE**

**Net Assets.** The District Attorney's combined net assets were as follows. (See Table A-1.)

**Table A-1**

**District Attorney's Net Assets**

	<b>Governmental</b>	<b>Activities</b>
	<u>2010</u>	<u>2011</u>
Current and other assets	\$572,766	\$713,535
Capital assets-net	108,389	82,398
Total Assets	\$681,155	795,933
 Current Liabilities	 6,793	 7,713
Total Liabilities	\$ 6,793	7,713
Net Assets		
Invested in capital assets	\$108,389	82,398
Unrestricted	565,973	705,822
Total Net Assets	<u>\$674,362</u>	<u>\$788,220</u>

**Governmental Activities**

**Table A-2**

**Changes in District Attorney's Net Assets**

	<b>Governmental</b>	<b>Activities</b>
	<u>2010</u>	<u>2011</u>
Revenues		
Program revenues		
Charges for services	\$ 376,894	\$443,868
State grants and entitlements	465,914	424,845
Other	27,373	23,661
Total Revenues	\$ 870,181	\$892,374
 Expenses		
General governmental	\$738,464	\$774,951
Total Expenses	<u>\$738,464</u>	<u>\$774,951</u>
Increase (decrease) in net assets	<u>\$131,717</u>	<u>\$117,423</u>



**DISTRICT ATTORNEY OF THE TWENTIETH JUDICIAL DISTRICT  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
December 31, 2011**

**Table A-3  
Net Cost of District Attorney's Governmental Activities**

	Total Cost Of Services <u>2010</u>	Total Cost of Services <u>2011</u>
Public safety	\$529,561	\$564,867
IVD program	<u>208,902</u>	<u>210,084</u>
Total	<u>\$738,463</u>	<u>\$774,951</u>

**FINANCIAL ANALYSIS OF THE DISTRICT ATTORNEY'S FUNDS**

As the District Attorney completed the year, its governmental funds reported a combined fund balance of \$ 705,822.

**CAPITAL ASSETS AND DEBT ADMINISTRATION**

**Capital Assets**

At the end of 2011 the District Attorney had invested \$ 82,398 in capital assets (See Table A-4)

**Table A-4  
District Attorney's Capital Assets  
(net of depreciation)**

	<b>Governmental Activities</b>	
	<u>2010</u>	<u>2011</u>
Furniture and equipment	<u>\$108,389</u>	<u>\$82,398</u>
Total	<u>\$108,389</u>	<u>\$82,398</u>

**ECONOMIC FACTORS AND NEXT YEAR'S BUDGETS**

The District Attorney is dependent on the State of Louisiana and the East and West Feliciana Parishes Police Juries for most of its revenues. The economy is not expected to generate any significant growth. Therefore, the District Attorney's future revenues are expected to be consistent with the current years. The budget for the 2012 year is approximately the same as the year 2011.

**DISTRICT ATTORNEY OF THE TWENTIETH JUDICIAL DISTRICT  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
December 31, 2011**

**CONTACTING THE DISTRICT ATTORNEY'S FINANCIAL MANAGEMENT**

This financial report is designed to provide our citizens, taxpayers, and creditors with a general overview of the District Attorney's finances and to demonstrate the District Attorney's accountability for the money it receives. If you have questions about this report or need additional financial information, contact Mr. Samuel C. D'Aquila, District Attorney, 11651 Ferdinand.St., St. Francisville, Louisiana, 70775. .

## **INDEPENDENT AUDITORS' REPORTS**

# W. RANDALL PEAY, LTD.

(A Professional Accounting Corporation)

**W. RANDALL PEAY**  
*CERTIFIED PUBLIC ACCOUNTANT*

POST OFFICE BOX 8344  
CLINTON, LOUISIANA 70722  
(225) 683-9515

Member:

American Institute of Certified Public Accountants  
Society of Louisiana Certified Public Accountants

## Independent Auditor's Report

The Honorable Samuel D'Aquila  
District Attorney of the  
Twentieth Judicial District  
Parishes of East and West Feliciana  
State of Louisiana

I have audited the basic financial statements of the District Attorney of the Twentieth Judicial District, as of and for the year ended December 31, 2011. These basic financial statements are the responsibility of the office of the District Attorney of the Twentieth Judicial District. My responsibility is to express an opinion on these basic financial statements based on my audit.

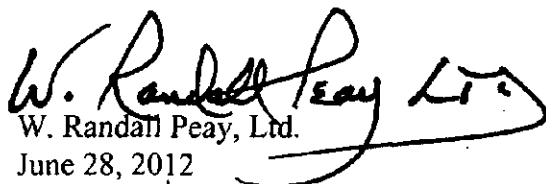
I conducted my audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to the financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States. Those standards require that I plan and perform the audit to obtain reasonable assurance about whether the basic financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the basic financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall basic financial statement presentation. I believe my audit provides a reasonable basis for my opinion.

In my opinion, the basic financial statements referred to above present fairly, in all material respects, the financial position of the District Attorney of the Twentieth Judicial District, as of December 31, 2011, and the changes in its financial position for the year then ended in conformity with accounting principles generally accepted in the United States of America.

In accordance with Government Auditing Standards, I have also issued a report dated June 28, 2012, on my consideration of the District Attorney of the Twentieth Judicial District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grants. That report is an integral part of an audit performed in accordance with Government Auditing Standards and should be read in conjunction with this report in considering the results of our audit.

The management's Discussion and Analysis on pages 1 through 6 are not a required part of the basic financial statements but are supplementary information required by the Governmental Accounting Standards Board. I have applied certain limited procedures, which consisted principally of inquiries of management regarding the methods of measurement and presentation of the supplementary information. However, we did not audit the information and express no opinion on it.

My audit was performed for the purpose of forming an opinion on the basic financial statements taken as a whole. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and, in my opinion, is fairly stated, in all material respects, in relation to the basic financial statements taken as a whole.

  
W. Randall Peay, Ltd.  
June 28, 2012

# W. RANDALL PEAY, LTD.

(A Professional Accounting Corporation)

## W. RANDALL PEAY

CERTIFIED PUBLIC ACCOUNTANT

Member:

American Institute of Certified Public Accountants  
Society of Louisiana Certified Public Accountants

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### REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

Honorable Samuel D'Aquila  
District Attorney of the  
Twentieth Judicial District  
Parishes of East and West Feliciana  
State of Louisiana

I have audited the basic financial statements of the District Attorney of the Twentieth Judicial District, as of and for the year ended December 31, 2011, and have issued my report thereon dated June 28, 2012. I conducted my audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States.

#### Internal Control Over Financial Reporting

In planning and performing my audit, I considered the District Attorney of the Twentieth Judicial District, Parishes of East and West Feliciana, State of Louisiana's internal control over financial reporting as a basis for designing my auditing procedures for the purpose of expressing my opinion on the basic financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Entity's internal control over financial reporting. Accordingly, I do not express an opinion on the effectiveness of the Entity's internal control over financial reporting.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect and correct misstatements on a timely basis. A material weakness is a deficiency or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented or detected and corrected on a timely basis..

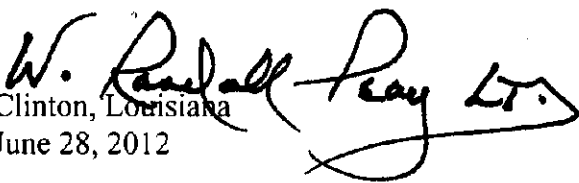
Honorable Samuel D'Aquila  
District Attorney of the  
Twentieth Judicial District  
June 28, 2012  
Page 2

My consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and would not necessarily identify all deficiencies in the internal control that might be significant deficiencies, or material weaknesses. I did not identify any deficiencies in internal control over financial reporting that I consider to be material weaknesses, as defined above.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the District Attorney of the Twentieth Judicial District's basic financial statements are free of material misstatement, I performed tests of its compliance with certain provisions of laws, regulations, contracts, and grants, noncompliance with which could have a direct and material effect on the determination of financial amounts. However, providing an opinion on compliance with those provisions was not an objective of my audit and, accordingly, I do not express such an opinion. The results of my tests disclosed no instances of noncompliance or other matters that is required to be reported under Government Auditing Standards.

This report is intended solely for the information and use of the District Attorney of the Twentieth Judicial District, management and the Legislative Auditor and is not intended to be and should not be used by anyone other than these specified parties. Although the intended use of these reports may be limited, under Louisiana Revised Statute 24:513(G), this report is distributed by the Legislative Auditor as a public document.

  
Clinton, Louisiana  
June 28, 2012

## **BASIC FINANCIAL STATEMENTS**



DISTRICT ATTORNEY OF THE TWENTIETH JUDICIAL DISTRICT

STATEMENT OF NET ASSETS  
DECMEBER 31, 2011

ASSETS

Cash and Cash Equivalents	\$349,894
Investments	262,522
Receivables	101,119
Capital assets, net of accumulated depreciation	<u>82,398</u>
<b>TOTAL ASSETS</b>	<b><u>795,933</u></b>

LIABILITIES AND NET ASSETS

LIABILITIES

Accounts payable	7,713
Accrued payables	<u>0</u>
<b>TOTAL LIABILITIES</b>	<b>7,713</b>

NET ASSETS

Invested in capital assets	82,398
Unrestricted	<u>705,822</u>
<b>TOTAL NET ASSETS</b>	<b><u>\$788,220</u></b>

The accompanying notes are an integral part of this financial statement

DISTRICT ATTORNEY OF THE TWENTIETH JUDICIAL DISTRICT

STATEMENT OF ACTIVITIES  
FOR THE YEAR ENDED DECEMBER 31, 2011

		Program Revenues		net (Expense) Revenue and Changes in Net Assets
	Expenses	Charges for Services	Operating Grants and Contributions	Governmental unit
<b><u>FUNCTIONS PROGRAMS</u></b>				
Governmental activities				
Public safety	\$564,867	\$443,868	\$216,300	\$95,301
Health and welfare	<u>210,084</u>	<u></u>	<u>208,545</u>	<u>(1,539)</u>
Total governmental activities	<u>774,951</u>	<u>443,868</u>	<u>424,845</u>	<u>93,762</u>
General Revenues:				
Interest and investment earnings			2,773	
Other			2,017	
Narcotics Seizure Fees			7,495	
Local revenue			<u>11,376</u>	
Total general revenues and special items				<u>23,661</u>
Excess of revenues over expenses				117,423
Net assets - January 1, 2011				<u>670,797</u>
Net assets - December 31, 2011				<u>\$788,220</u>

The accompanying notes are an integral part of this financial statement

DISTRICT ATTORNEY OF THE TWENTIETH JUDICIAL DISTRICT

GOVERNMENTAL FUNDS  
BALANCE SHEET  
DECEMBER 31, 2011

	General Fund	IV-D Special Revenue Fund	Total
	<u>          </u>	<u>          </u>	<u>          </u>
<b><u>ASSETS</u></b>			
Cash	\$292,739	\$57,155	\$349,894
Accounts receivables			
State grants	31,387		31,387
Grants from DSS - IV-D		16,494	16,494
Dept. of Corrections	37,056		37,056
Investments	178,423	84,099	262,522
Other receivables	16,182		16,182
	<u>          </u>	<u>          </u>	<u>          </u>
TOTAL ASSETS	<u>\$555,787</u>	<u>\$157,748</u>	<u>\$713,535</u>
<b><u>LIABILITIES AND FUND BALANCES</u></b>			
Liabilities			
Accounts payable	\$0	\$0	\$0
Accrued payables	4,516	3,197	7,713
	<u>          </u>	<u>          </u>	<u>          </u>
TOTAL LIABILITIES	<u>4,516</u>	<u>3,197</u>	<u>7,713</u>
Fund balances:			
Unreserved-undesignated	551,271	154,551	705,822
	<u>          </u>	<u>          </u>	<u>          </u>
TOTAL FUND BALANCES	<u>551,271</u>	<u>154,551</u>	<u>705,822</u>
<b>TOTAL LIABILITES AND FUND BALANCES</b>	<u><b>\$555,787</b></u>	<u><b>\$157,748</b></u>	<u><b>\$713,535</b></u>

The accompanying notes are an integral part of this financial statement

**DISTRICT ATTORNEY OF THE TWENTIETH JUDICIAL DISTRICT  
RECONCILIATION OF THE GOVENMENTAL FUNDS BALANCE SHEET  
TO THE STATEMENT OF NET ASSETS  
DECEMBER 31, 2011**

Total fund balances - Governmental Funds		\$705,822
Cost of captial assets at December 31, 2010	218,877	
Less: accumulated depreciation as of December 31, 2011	<u>(136,479)</u>	<u>82,398</u>
Total net assets at December 31, 2011 - Governmental Acitivites		<u>\$788,220</u>

The accompanying notes are an integral part of this financial statement

DISTRICT ATTORNEY OF THE TWENTIETH JUDICIAL DISTRICT  
GOVERNMENTAL FUNDS  
STATEMENT OF REVENUES, EXPENDITURES, AND  
CHANGES IN FUND BALANCES  
FOR THE YEAR ENDED DECEMBER 31, 2011

	General Fund	Special Revenue Fund	Total
<b><u>REVENUES</u></b>			
Commissions of fines and forfeitures	\$117,079		\$117,079
Interest earnings	1,699	1,074	2,773
Intergovernmental revenue:			
Louisiana Department of Social Services		208,545	208,545
Parish police jury	11,376		11,376
State of Louisiana	30,000		30,000
Grants	186,300		186,300
Check collection and DA fees	37,705		37,705
Pre-trial intervention fees	289,084		289,084
Narcotic seizure fees	7,495		7,495
Miscellaneous	2,017		2,017
<b>TOTAL REVENUES</b>	<b><u>682,755</u></b>	<b><u>209,619</u></b>	<b><u>892,374</u></b>
<b><u>EXPENDITURES</u></b>			
General Government:			
Current operating:			
Personnel service & related benefits	379,004	210,084	589,088
Materials & Supplies	44,992	0	44,992
Grant expenses	116,944	0	116,944
Capital outlay	0	0	0
<b>TOTAL EXPENDITURES</b>	<b><u>540,940</u></b>	<b><u>210,084</u></b>	<b><u>751,024</u></b>
<b><u>EXCESS OF REVENUES OVER (UNDER)</u></b>			
<b><u>EXPENDITURES</u></b>	<b>141,815</b>	<b>(465)</b>	<b>141,350</b>
<b><u>EXCESS OF REVENUES</u></b>			
<b><u>OVER EXPENDITURES</u></b>	<b>141,815</b>	<b>(465)</b>	<b>141,350</b>
Fund balances - beginning of year	410,958	155,015	565,973
Fund balances - end of year	<b><u>\$552,773</u></b>	<b><u>\$154,550</u></b>	<b><u>\$707,323</u></b>

The accompanying notes are an integral part of this financial statement

DISTRICT ATTORNEY OF THE TWENTIETH JUDICIAL DISTRICT

RECONCILIATION OF THE GOVENMENTAL FUNDS  
STATEMENT OF THE REVENUES, EXPENDITURES, AND  
CHANGES IN FUND BALANCES TO THE STATEMENT OF ACTIVITIES  
DECEMBER 31, 2011

Total net change in fund balances - governmental funds (Statement D) \$141,350

Amounts reported for governmental activities in the Statement of Activities are different because:

Capital outlays are reported in governmental funds as expenditures. However, in the Statement of Activities, the cost of those assets is allocated over their estimated useful lives as depreciation expense. This is the amount by which capital outlays exceed depreciation for the period.

(23,927)

Changes in Net Assets - Governmental Activities

\$117,423

The accompanying notes are an integral part of this financial statement

DISTRICT ATTORNEY OF THE TWENTIETH JUDICIAL DISTRICT

STATEMENT OF FIDUCIARY NET ASSETS

DECEMBER 31, 2011

	<u>Special Asset Forfeiture</u>
<u>ASSETS</u>	
Cash	<u>\$45,752</u>
TOTAL ASSETS	<u><u>\$45,752</u></u>
 <u>LIABILITIES</u>	
Due to other governmental units	<u>\$45,752</u>
TOTAL LIABILITIES	<u><u>\$45,752</u></u>

The accompanying notes are an integral part of this financial statement

**District Attorney of the Twentieth Judicial District**  
**Notes to Financial Statements**  
**December 31, 2011**

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

As provided by Article V, Section 26 of the Louisiana Constitution of 1974, the District Attorney has charge of every criminal prosecution by the State within his district, is the representative of the State before the grand jury in his district, is the legal advisor to the grand jury, and performs other duties as provided by law. The Twentieth Judicial District encompasses the parishes of East and West Feliciana, Louisiana. The District Attorney is elected for a term of six years.

The accompanying financial statements of the District Attorney of the 20<sup>th</sup> Judicial District have been prepared in conformity with U. S. generally accepted accounting principles (GAAP) as applied to governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard setting body for establishing governmental accounting and financial reporting principles. The accompanying basic financial statements have been prepared in conformity with GASB Statement 34, *Basic Financial Statements-and Management's Discussion and Analysis-for State and Local Governments*, issued in June 1999.

**A. Financial Reporting Entity**

For financial reporting purposes, in conformance with GASB Codification Section 2100, the District Attorney of the Twentieth Judicial District (the District Attorney) is a part of the district court system in the State of Louisiana. However, the District Attorney operates autonomously from the State of Louisiana and independently from the district court system. Therefore, the District Attorney reports as a independent reporting entity.

As the governing authority of the parish, for reporting purposes, the East and West Feliciana Parish Police Juries is the financial reporting entity for the East and West Feliciana Parishes. The financial reporting entity consists of (a) the primary government of Police Juries, (b) organizations for which the primary government is financially accountable, and (c) other organizations for which the nature and significance of their relationship with the primary government are such that exclusions would cause the reporting entity's financial statements to be misleading or incomplete.

Governmental Accounting Standards Board Statement No. 14 established criteria for determining which component units should be considered part of the Police Jury for financial reporting purposes. The basic criterion for including a potential component unit within the reporting entity is financial accountability. The GASB has set forth criteria to be considered in determining financial accountability. This criteria includes:



**District Attorney of the Twentieth Judicial District**  
**Notes to Financial Statements**  
**December 31, 2011**

**1. SUMMARY OF SIGNIFICANT ACCOUNT POLICIES (continued)**

**A. Financial Reporting Entity (continued)**

1. Appointing a voting majority of an organization's governing body, and
  - a. The ability of the District Attorney to impose its will on that organization and/or
  - b. The potential for the organization to provide specific financial benefits to or impose specific financial burdens on the District Attorney..
2. Organizations for which the District Attorney does not appoint a voting majority but are fiscally dependent on the District Attorney.
3. Organizations for which the reporting entity's financial statements would be misleading if data of the organization is not included because of the nature or significance of the relationship.

Because the East and West Feliciana Parish Police Juries provides a significant amount of financial revenues, the District Attorney was determined to be a component unit of the East and West Feliciana Police Juries, the financial reporting entity. The accompanying financial statements present information only on the funds maintained by the District Attorney and do not present information on the East and West Feliciana Parishes, the general government services provided by that governmental unit, or the other governmental units that comprise the financial reporting entity.

**B. Fund Accounting**

The accounts of the District Attorney are organized on the basis of funds, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprises its assets, liabilities, fund equity, revenues, and expenditures. Revenues are accounted for in these individual funds based upon the purpose for which they are to be spent and the means by which spending activities are controlled. The funds presented in the financial statements are described as follows:

**Governmental Fund Type**

**General Fund**

The General Fund was established in compliance with Louisiana Revised Statute 15:571.11, which provides that 12 % of the funds collected and 30% of bonds forfeited be transmitted to the District Attorney to defray the necessary expenditures of the District Attorney. The General Fund accounts for the operations of the District Attorneys' office.

**District Attorney of the Twentieth Judicial District**  
**Notes to Financial Statements**  
**December 31, 2011**

**1. SUMMARY OF SIGNIFICANT ACCOUNT POLICIES (continued)**

**B. Fund Accounting (continued)**

**Special Revenue Fund**

The Special Revenue Fund consists of grants from the Louisiana Department of Social Services, authorized by Act 117 of 1975, to establish family and child support programs compatible with Title IV-D of the Social Security Act. The purpose of the fund is to enforce the support obligation owed by absent parents, to their families and children, to locate absent parents, to establish paternity, and to obtain family and child support.

**Worthless Check Collection Fee Special Revenue Fund**

The Worthless Check Collection Fee Special Revenue Fund consists of fees collected in accordance with R.S. 16:15, which provides for a specific fee whenever the district attorney's office collects and processes a worthless check. Expenditures from this fund are at the sole discretion of the district attorney and may be used to defray the salaries and the expenses of the office of the district attorney but may not be used to supplement the salary of the district attorney.

**Fiduciary Fund Type**

**Agency Fund**

Agency Funds are used to account for assets held by the Office of the District Attorney as an agent for other governments and/or other funds. The Agency Fund is custodial in nature (assets equal liabilities) and does not involve measurement of results of operations. The District Attorney has established the following agency fund:

**Narcotic Seizure Account**

The District Attorney's Narcotic Seizure Account is used to account for assets awarded by court judgements as a result of seizures and forfeitures of property in successfully prosecuted narcotics and other criminal investigations. The proceeds are held in custody by the District Attorney for distribution as provided under applicable Louisiana Statutes.

**District Attorney of the Twentieth Judicial District**  
**Notes to Financial Statements**  
**December 31, 2011**

1. **SUMMARY OF SIGNIFICANT ACCOUNT POLICIES (continued)**

C. **Basis of Accounting/Measurement Focus**

The GWFS were prepared using economic resources measurement focus and the accrual basis of accounting. Revenues, expenses, gains, losses, assets and liabilities resulting from exchange or exchange-like transactions are recognized when the exchange occurs (regardless of when cash is received or disbursed). Revenues, expenses, gains, losses, assets and liabilities resulting from non-exchange transactions are recognized in accordance with the requirements of GASB no. 33, Accounting and Financial Reporting for Non-exchange transactions.

**Program Revenues**

Program revenues included in the Statement of Activities derive directly from parties outside the District Attorney's taxpayers or citizenry, as a whole; program revenues reduce the cost of the function to be financed from the District Attorney's general revenues.

**Fund Financial Statements (FFS)**

The accounting and financial reporting treatment applied to a fund is determined by its measurement focus. All governmental funds are accounted for using a current financial resources measurement focus. With this measurement focus, only current assets and current liabilities generally are included on the balance sheet. Operating statements of these funds present increases (i.e., revenues and other financing sources) and decreases (i.e., expenditures and other financing uses) in net current assets

Governmental and Agency Funds are accounted for on the modified accrual basis of accounting. Under this basis of accounting, revenues are recognized in the accounting period in which they become susceptible to accrual - that is, when they become measurable and available to pay current period liabilities. Commissions on fines and bond forfeitures are reported in the year they are collected by the tax collector. Grants and state appropriations are recorded when the District Attorney is entitled to the funds. Interest income on investments is recorded when earned. Substantially all other revenues are recorded when received.

**District Attorney of the Twentieth Judicial District**  
**Notes to Financial Statements**  
**December 31, 2011**

**1. SUMMARY OF SIGNIFICANT ACCOUNT POLICIES (continued)**

**C. Basis of Accounting/Measurement Focus (continued)**

**Fund Financial Statements (FFS)**

Expenditures are generally recognized under the modified accrual basis of accounting when the related fund liability is incurred. Costs of accumulated unpaid vacation, sick leave and other employee benefit amounts are reported in the period due and payable rather than the period earned by the employees, and general long-term obligations principal and interest payments are recognized only when due.

Transfers between funds that are not expected to be repaid are accounted for as other financing resources.

**D. Budgets and Budgetary Accounting**

The District Attorney follows these procedures in establishing the budgetary data reflected in the financial statements:

1. In accordance with the Budget Act of the State of Louisiana, the District Attorney prepares operating budgets for the General and Special Revenue Funds at least fifteen days prior to the commencement of the budgetary fiscal year. The operating budgets include proposed expenditures and the means of financing them for the upcoming year.
2. The budgets are available for public inspection for a fifteen day period prior to a public hearing held to obtain taxpayer comment.
3. The budgets are adopted at the public hearing and are authorized for implementation on the first day of the fiscal year.
4. The budgets are prepared on a basis consistent with accounting principles generally accepted in the United States of America (GAAP).
5. The budgets may be revised during the year as estimates regarding revenues and expenditures change.
6. Appropriations lapse at the end of each fiscal year.

**District Attorney of the Twentieth Judicial District**  
**Notes to Financial Statements**  
**December 31, 2011**

**1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**E. Compensated Absences**

On January 10, 2004, the District Attorney adopted a policy for leave benefits which allows a maximum of 10 days of vacation leave per calendar year to be earned. Upon termination, employees are paid for their unused vacation leave. Sick leave is allowed to accrue and accumulate, but not over 20 days.. However, such sick leave benefits are payable only upon absence from work for medical reasons. Upon termination, accumulated sick leave lapses, and no payments are made for the unused accumulations. Under the leave policy adopted, accrual of unused vacation leave in the financial statements is required in accordance with GASB Statement No. 16. However, accrual of unused sick leave is not required since the amount accumulated lapses upon termination.

**F. Cash and Certificates of Deposits**

Cash includes amounts in demand deposits, interest-bearing deposits, and money market accounts. Cash equivalents include amounts in time deposits and those investments with original maturities of 90 days or less. Under state law, the district attorney may deposit funds in demand deposits, interest-bearing demand deposits, or time deposits with state banks organized under Louisiana law, and national banks having their principal office in Louisiana.

**G. Capital Assets**

All capital assets are capitalized at historical cost, or estimated historical costs for assets where actual cost is not available. Donated assets are recorded as capital assets at their estimated fair market value at the date of donation. The District Attorney maintains a threshold level of \$500 or more for capitalizing assets.

Capital assets are recorded in the GWFS, but are not reported in the FFS. All capital assets are depreciated using the straight-line method over their estimated useful lives. Since surplus assets are sold for an immaterial amount when declared as no longer needed by the District Attorney, no salvage value is taken into consideration for depreciation purposes. Useful lives vary from 5 to 7 years.

**H. Operating Transfers In and Out**

Advances between funds which are not expected to be repaid are accounted for as transfers. In those cases where repayment is expected, the transfers are accounted for through the various due from and due to accounts.

**District Attorney of the Twentieth Judicial District**  
**Notes to Financial Statements**  
**December 31, 2011**

**I. ESTIMATES**

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America require management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues, expenditures, and expenses during the reporting period. Actual results could differ from those estimates.

**2. CAPITAL ASSETS**

Capital assets and depreciation activity as of and for the year ended December 31, 2011 are as follows:

	<u>Furniture and Equipment</u>
Cost of capital assets January 1, 2011	\$218,877
Additions	<u>          </u>
Cost of capital assets December 31, 2011	<u>\$218,877</u>
Accumulated depreciation, January 1, 2011	113,290
Additions	<u>23,189</u>
Accumulated depreciation, December 31, 2011	<u>\$136,479</u>
Capital assets, net of accumulated depreciation, at December 31, 2011	<u>\$82,398</u>

Depreciation expense of \$23,189 for the year ended December 31, 2011 was charged to the following governmental functions:

Public service	\$23,189
Title IV-D	<u>0</u>
	<u>\$23,189</u>

**District Attorney of the Twentieth Judicial District**  
**Notes to Financial Statements**  
**December 31, 2011**

**3. RETIREMENT SYSTEMS**

The District Attorney and Assistant District Attorneys, of the 20<sup>th</sup> Judicial District, are members of the Louisiana District Attorneys' Retirement System. This retirement system is a multiple cost sharing, statewide public employees retirement system administered and controlled by a separate board of trustees.

Pertinent information relevant to each plan follows:

**1. Louisiana District Attorneys' Retirement System (LDARS)**

**Plan Description:** The LDARS provides retirement benefits as well as disability and survivor benefits. Benefits are established and amended by state statute. The LDARS issues a publicly available financial report that includes financial statements and required supplementary information for the LDARS. That report may be obtained by writing to the Louisiana District Attorneys' Retirement System, Louisiana District Attorney's Association

1654 Nicholson Drive  
Baton Rouge, Louisiana 70802  
Phone (225) 343-0171

**Funding Policy:** Plan members are required to contribute 7 percent of their annual covered salary and the District Attorney was required to contribute at an actuarially determined rate of 9 percent. Member contributions and employer contributions for the LDARS are established by state law and rates are established by the Public Retirement Systems' Actuarial Committee. Employee contributions for 2011 were \$10,482. Employer contributions for 2011 were \$13,556

**5. ON-BEHALF PAYMENTS FOR SALARIES AND FRINGE BENEFITS**

The financial statements do not include certain expenditures that the District Attorney paid out of the funds of the criminal court, the parish police juries or by the state.

East Feliciana Parish Police Jury	\$ 63,804
West Feliciana Parish Police Jury	77,815
State of Louisiana	<u>275,000</u>
	<u>\$ 416,619</u>

**District Attorney of the Twentieth Judicial District**  
**Notes to Financial Statements**  
**December 31, 2011**

**6. CASH AND CERTIFICATES OF DEPOSIT**

At December 31, 2011, the carrying amount of the District Attorney's deposits were book balances \$349,894

The bank balances were covered by federal depository insurance and other bank collateral.

**7. INVESTMENTS**

Investments are limited by Louisiana Revised Statue (R.S.) 33:2955 and the district attorney's investment policy. If the original maturities of investments exceed 90 days, they are classified as investments; however, if the original maturities are 90 days or less, they are classified as cash equivalents. All investments are insured by the FDIC.

The following investments are certificates of deposits with maturities that exceed 90 days:

General Fund	\$178,423
IV-D Fund	<u>84,099</u>
Total	<u>\$ 262,522</u>

**8. FEDERAL FINANCIAL ASSISTANCE PROGRAM**

The District Attorney participates in the United States Department of Health and Human Services Child Support Enforcement, Title IV-D Program, Catalog of Federal Domestic Assistance No. 93.563. This program is funded by indirect assistance payments, in the form of both incentive payments and reimbursements of a portion of certain expenditures, received from the Louisiana Department of Social Services. Beginning July 1998, the State eliminated incentive payments and began paying 100% of reimbursement requests. For the year ended December 31, 2011 the District Attorney for the Twentieth Judicial District expended \$210,384 in reimbursement payments.

The reimbursement payments are restricted by a formal agreement between the District Attorney and Department of Social Services and includes a budget of expected expenditures for each fiscal year ending June 30. The District Attorney submits reimbursement requests to the Department of Social Services on a monthly basis.

There are no restrictions on how incentive payments may be expended, except as may be required by state law for any other funds of the District Attorney. The reimbursement payments, may be subjected to further review and audit by the federal grantor agency. No provision has been made in the financial statements for the reimbursement of any expenditures that may be disallowed as a result of such a review or audit.



**District Attorney of the Twentieth Judicial District**  
**Notes to Financial Statements**  
**December 31, 2011**

**9. RECEIVABLES**

The receivables at December 31, 2011 are as follows:

Class of Receivables	General <u>Fund</u>	IV-D <u>Fund</u>
Fines & Court Costs	9,512	
Grants	31,387	
Incentive payments	0	16,494
DOC - Angola 5	37,057	
PTI	<u>6,670</u>	<u>0</u>
	<u>\$84,626</u>	<u>\$16,494</u>

**10. RELATED PARTY TRANSACTIONS**

There are no known transactions that require disclosure.

**11. LITIGATION AND CLAIMS**

At December 31, 2011 there was no known litigation or claims against the District Attorney

**12. RISK MANAGEMENT**

The District Attorney's office is exposed to various risks of loss including injuries to workers, criminal or property damage, theft and other possible related claims. The District Attorney purchases commercial insurance to minimize this risk of loss from these types of occurrences.

**13. DEFERRED COMPENSATION PLAN**

Certain employees of the District Attorney of the Twentieth Judicial District participate in the Louisiana Public Employees Deferred Compensation Plan adopted under the provisions of the Internal Revenue Code, Section 457. Complete disclosures relating to the Plan are included in the separately issued audit report for the Plan, available from the Louisiana Legislative Auditor, Post Office Box 94397, Baton Rouge, Louisiana 70804-9397. Amounts matched by the District Attorney for the year ended December 31, 2011 was \$22,492

**15. SUBSEQUENT EVENTS**

Management has evaluated subsequent events through June 28, 2012, the date on which the financial statements were available to be issued.

## **REQUIRED SUPPLEMENTARY INFORMATION**

### **PART 11**

**DISTRICT ATTORNEY OF THE TWENTIETH JUDICIAL DISTRICT  
GENERAL FUND  
BUDGETARY COMPARISON SCHEDULE  
FOR THE YEAR ENDED DECEMBER 31, 2011**

	Final Budget	Actual	Variance with Final Budget Favorable (Unfavorable)
<b><u>REVENUES</u></b>			
Fines and forfeitures	\$114,164	\$117,079	\$2,915
Interest	2,870	1,699	(1,171)
Intergovernmental revenue:			
Parish police jury	11,950	11,376	(574)
State of Louisiana	30,000	30,000	0
Grants	165,900	186,300	20,400
Check collection fees and DA fees	57,500	37,705	(19,795)
Pre-trial intervention fees	165,300	289,084	123,784
Narcotic seizure fees	10,000	7,495	(2,505)
Miscellaneous	12,000	2,017	(9,983)
<b>TOTAL REVENUES</b>	<b>569,684</b>	<b>682,755</b>	<b>113,071</b>
<b><u>EXPENDITURES</u></b>			
General Government:			
Current operating:			
Personnel service & Related benefits	259,336	379,004	(119,668)
Materials and supplies	43,200	44,992	(1,792)
Grant expenses	183,241	116,944	66,297
Capital outlay	30,626	0	30,626
<b>TOTAL EXPENDITURES</b>	<b>516,403</b>	<b>540,940</b>	<b>(24,537)</b>
<b><u>EXCESS OF REVENUES OVER (UNDER) EXPENDITURES</u></b>	<b>53,281</b>	<b>141,815</b>	<b>88,534</b>
<b><u>EXCESS OF REVENUES OVER EXPENDITURES</u></b>	<b>53,281</b>	<b>141,815</b>	<b>88,534</b>
<b><u>FUND BALANCES</u></b>			
Beginning of year	409,456	409,456	0
End of year	<u>\$462,737</u>	<u>\$551,271</u>	<u>\$88,534</u>

The accompanying notes are an integral part of this financial statement

**DISTRICT ATTORNEY OF THE TWENTIETH JUDICIAL DISTRICT  
SPECIAL REVENUE FUND  
BUDGETARY COMPARISON SCHEDULE  
FOR THE YEAR ENDED DECEMBER 31, 2011**

	Final Budget	Actual	Variance with Final Budge Favorable (Unfavorable)
<b><u>REVENUES</u></b>			
Interest	2,890	1,074	(\$1,816)
Intergovernmental revenue:			
Louisiana Department of Social Services	220,729	208,545	(12,184)
<b>TOTAL REVENUES</b>	<b>223,619</b>	<b>209,619</b>	<b>(14,000)</b>
<b><u>EXPENDITURES</u></b>			
General Government:			
Current operating:			
Personnel service & Related benefits	219,846	210,084	9,762
Materials & supplies	1,000	0	1,000
Travel	1,500	0	1,500
<b>TOTAL EXPENDITURES</b>	<b>222,346</b>	<b>210,084</b>	<b>12,262</b>
<b><u>EXCESS OF REVENUES OVER (UNDER) EXPENDITURES</u></b>	<b>1,273</b>	<b>(465)</b>	<b>(1,738)</b>
<b><u>EXCESS OF REVENUES OVER EXPENDITURES</u></b>	<b>1,273</b>	<b>(465)</b>	<b>(1,738)</b>
<b><u>FUND BALANCES</u></b>			
Beginning of year	155,015	155,015	0
End of year	<b><u>\$156,288</u></b>	<b><u>\$154,550</u></b>	<b><u>(\$1,738)</u></b>

The accompanying notes are an integral part of this financial statement

## **SUPPLEMENTAL INFORMATION**

**DISTRICT ATTORNEY OF THE TWENTIETH JUDICIAL DISTRICT  
SCHEDULE OF AUDIT FINDINGS  
FOR THE YEAR ENDED DECEMBER 31, 2011**

**A. SUMMARY OF AUDIT RESULTS**

1. The auditor's report expresses an unqualified opinion on the basic financial statements of the District Attorney of the Twentieth Judicial District Attorney..
2. No instances of noncompliance material to the financial statements of the District Attorney of the Twentieth Judicial District were disclosed during the audit.
3. No significant deficiencies relating to the audit of the financial statements are reported in the Independent Auditor's Report on Internal Control.